

EXHIBIT B

Motors Liquidation Company GUC Trust
Claims and Distribution Summary

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		Per section 6.2 (c)(i)		Supplemental Information		Reporting Times or Periods	Notes
		As of Effective Date	As of June, 30, 2011 (1)	In respect of July 2011 Distribution	Cumulative total including amounts in respect of July 2011 Distribution		
A.	Number of Units Outstanding	0	29,770,826	64,393	29,835,219	As of the end of (i) the relevant calendar quarter or calendar year; (ii) the next preceding calendar quarter (or in the case of a report for the first calendar quarter, the Effective Date) and (iii) the next preceding calendar year.	(2)
B.	GUC Trust Distributable Assets					As of the end of (i) the relevant calendar quarter or calendar year; (ii) the next preceding calendar quarter (or in the case of a report for the first calendar quarter, the Effective Date) and (iii) the next preceding calendar year.	(3)
	GUC Trust Common Stock Assets	150,000,000	36,718,682	(3,342,831)	33,375,851		
	GUC Trust Warrant Assets "A"	136,363,635	33,380,569	(3,038,936)	30,341,633		
	GUC Trust Warrant Assets "B"	136,363,635	33,380,569	(3,038,936)	30,341,633		
	GUC Trust Dividend Assets	\$ 0	\$ 0		\$ 0		
	other GUC Trust Distributable Cash (whether held by MLC or the GUC Trust)	\$ 0	\$ 0		\$ 0		
C.	Claims Summary					As of the end of (i) the relevant calendar quarter or calendar year; (ii) the next preceding calendar quarter (or in the case of a report for the first calendar quarter, the Effective Date) and (iii) the next preceding calendar year.	
	Total Allowed Amount (i.e., all currently Allowed General Unsecured Claims as of date specified)	\$ 29,770,812,132	\$ 29,835,202,557				
	Maximum Amount of all Disputed General Unsecured Claims (in the aggregate)	\$ 8,153,859,851	\$ 7,043,391,415				
	Maximum Amount of all Unresolved Term Loan Avoidance Action Claims (in the aggregate)	\$ 1,500,000,000	\$ 1,500,000,000				
	Maximum Amount of all Unresolved Other Avoidance Action Claims (in the aggregate)	\$ -	\$ -				
	Aggregate Maximum Amount (i.e., Maximum Amount of all Disputed General Unsecured Claims, Term Loan Avoidance Action Claims and Unresolved Other Avoidance Action Claim	\$ 9,653,859,851	\$ 8,543,391,415				
	Current Total Amount	\$ 39,424,671,983	\$ 38,378,593,971				
D.	Holdback					As of the end of (i) the relevant calendar quarter or calendar year; (ii) the next preceding calendar quarter (or in the case of a report for the first calendar quarter, the Effective Date) and (iii) the next preceding calendar year.	(4)
	Protective Holdback - GUC Common Stock Assets	0	0				
	Additional Holdback - GUC Common Stock Assets	0	0				
	Reporting and Transfer Holdback - GUC Common Stock Assets	95,060	0				
	Taxes on Distribution Holdback - GUC Common Stock Assets	0	0				
	Protective Holdback - GUC Trust Warrant Assets "A"	0	0				
	Additional Holdback - GUC Trust Warrant Assets "A"	0	0				
	Reporting and Transfer Holdback - GUC Trust Warrant Assets "A"	86,414	0				
	Taxes on Distribution Holdback - GUC Trust Warrant Assets "A"	0	0				
	Protective Holdback - GUC Trust Warrant Assets "B"	0	0				
	Additional Holdback - GUC Trust Warrant Assets "B"	0	0				
	Reporting and Transfer Holdback - GUC Trust Warrant Assets "B"	86,414	0				
	Taxes on Distribution Holdback - GUC Trust Warrant Assets "B"	0	0				
E.	Claim Disposition					During (i) the relevant calendar quarter or calendar year, and (ii) the period beginning on the Initial Distribution Record Date and ending on the last day of the relevant calendar quarter or calendar year.	
	Resolved Allowed General Unsecured Claims allowed	Not applicable	\$ 64,390,424				
	Disputed General Unsecured Claims disallowed	Not applicable	\$ 1,046,078,012				
	Unresolved Term Loan Avoidance Action Claims resolved in favor of the respective defendants	Not applicable	\$ 0				
	Other Avoidance Action Claims, resolved in favor of the respective defendants	Not applicable	\$ 0				

Motors Liquidation Company GUC Trust
Claims and Distribution Summary

PRIVILEGED & CONFIDENTIAL

F.	Distributions in respect of Resolved Allowed General Unsecured Claims of -						During (i) the relevant calendar quarter or calendar year; and (ii) the period beginning on the Effective Date and ending on the last day of the relevant calendar quarter or calendar year.	(5)	
	GUC Common Stock Assets		0	113,194,136	244,827	113,438,963			
	GUC Trust Warrant Assets "A"		0	102,903,810	222,572	103,126,382			
	GUC Trust Warrant Assets "B"		0	102,903,810	222,572	103,126,382			
	GUC Trust Dividend Assets	\$	0	\$	0	\$			0
	other GUC Trust Distributable Cash	\$	0	\$	0	\$			0
G.	Distributions in respect of Units of -						During (i) the relevant calendar quarter or calendar year; and (ii) the period beginning on the Effective Date and ending on the last day of the relevant calendar quarter or calendar year.	(6)	
	GUC Common Stock Assets		0	0	3,098,004	3,098,004			
	GUC Trust Warrant Assets "A"		0	0	2,816,364	2,816,364			
	GUC Trust Warrant Assets "B"		0	0	2,816,364	2,816,364			
	GUC Trust Dividend Assets	\$	0	\$	0	\$			0
	other GUC Trust Distributable Cash	\$	0	\$	0	\$			0
H.	Excess GUC Trust Distributable Assets						As of the end the relevant calendar quarter or calendar year.		
	GUC Common Stock Assets		0	3,091,318	6,686	0			
	GUC Trust Warrant Assets "A"		0	2,810,286	6,079	0			
	GUC Trust Warrant Assets "B"		0	2,810,286	6,079	0			
	GUC Trust Dividend Assets	\$	0	\$	0	\$			0
	other GUC Trust Distributable Cash (whether held by MLC or the GUC Trust)	\$	0	\$	0	\$			0
I.	Additional Shares received (whether held by MLC or the GUC Trust)		0		0			During (i) the relevant calendar quarter or calendar year; and (ii) the period beginning on the Effective Date and ending on the last day of the relevant calendar quarter or calendar year.	
Memo	Supplemental Information - In respect of distributions to newly Resolved Allowed General Unsecured Claims at next quarterly distribution						In respect of next quarterly distribution to take place on or as soon as promptly as practicable after July 1, 2011.		
	Number of Units to Resolved Allowed General Unsecured Claims				64,393				
	Distributions in respect of Resolved Allowed General Unsecured Claims of -								
	GUC Common Stock Assets				244,827				
	GUC Trust Warrant Assets "A"				222,572				
	GUC Trust Warrant Assets "B"				222,572				
	Excess GUC Trust Distributable Assets								
	GUC Common Stock Assets				3,098,004				
	GUC Trust Warrant Assets "A"				2,816,364				
	GUC Trust Warrant Assets "B"				2,816,364				

Notes

(1) The Initial Distribution Date took place on April 21, 2011 (with a secondary distribution on May 26, 2011 to certain holders of allowed claims as of the initial distribution but who did not receive the April 21 distribution). The next quarterly distribution date is to take place on or as soon as promptly as practicable after July 1, 2011. That distribution will be made based upon the GUC Trust's books and records as of June 30, 2011, as reflected herein.

(2) Pursuant to the GUC Trust Agreement, each holder of an allowed general unsecured claim is deemed to receive "Units" in the GUC Trust evidenced by appropriate notation on the books and records of the GUC Trust calculated at a ratio of one Unit for each \$1,000 in amount of allowed general unsecured claim (such that if all Disputed General Unsecured Claims as of June 30, 2011 are subsequently allowed, the Trust would issue approximately 38.38 million units). Units represent the contingent right to receive, on a pro rata basis as provided in the Plan, Excess GUC Trust Distributable Assets (as described in greater detail in Sections G and H hereof). A copy of the GUC Trust Agreement, as amended, is available at the Motors Liquidation Company GUC Trust website at <https://www.mlcgustrust.com/>.

Units in respect of general unsecured claims allowed as of the Initial Distribution were not evidenced on the GUC Trust's books and records until after the Effective Date. Hence, for purposes of this presentation only, Units outstanding as of the Effective Date is deemed to be zero and the 29,770,826 Units outstanding as of June 30, 2011 correlate to the \$29,770,812,132 in allowed claims as of the Initial Distribution. The Number of Units outstanding as of June 30, 2011 does not directly correspond to allowed claims as of the Initial Distribution on a 1 to 1,000 basis because 14 additional Units were issued due to rounding.

Motors Liquidation Company GUC Trust
Claims and Distribution Summary

PRIVILEGED & CONFIDENTIAL

- (3) Note that the numbers of New GM Securities shown as Distributable Assets are net of an aggregate of 27,216 shares of New GM Common Stock, 24,747 Series A Warrants and 24,747 Series B Warrants which the GUC Trust is currently obligated to distribute (upon receipt of all required information) and to which certain holders of Allowed General Unsecured Claims are entitled, but for which such holders had not, as of June 30, 2011, yet supplied information required by the GUC Trust and thus such New GM securities have not yet been distributed.
- (4) On May 24, 2011, the GUC Trust sold 87,182 common shares and 79,256 warrants of each class of warrant related to the Reporting and Transfer Holdback. The sale resulted in cash proceeds of \$5,649,328 which, pursuant to the Plan, is being used to fund certain reporting, tax and litigation costs. These funds are currently held by Motors Liquidation Company for the benefit of the GUC Trust. As of June 30, 2011, no additional assets have been identified for holdback.
- (5) This section reflects additional claims which were allowed prior to June 30, 2011.
- Distributions to holders of Resolved Allowed General Unsecured Claims includes (a) the distribution such claimants would have received had their claims been allowed as of the Initial Distribution and (b) to the extent Excess GUC Trust Distributable Assets have previously been made available to Unit holders and/or are being made available at the time of the relevant distribution, additional assets in the form of New GM Securities and/or cash in respect of their ownership of GUC Trust Units.
- (6) Pursuant to the Plan, no portion of the initial distribution to claimants was made "in respect of Units". Only subsequent distributions of Excess GUC Trust Distributable Assets are made "in respect of Units". As soon as reasonably practicable after July 1, 2011, distributions of the Excess GUC Trust Distributable Assets as of June 30, 2011 (see section H) will be made on account of 29,835,219 Units (i.e., 29,770,826 Units deemed outstanding as of June 30, 2011 plus 64,393 Units subsequently deemed outstanding with respect to claims allowed subsequent to the initial distribution). Of the Excess GUC Trust Distributable Assets, 6,686 shares of New GM Common Stock and 6,079 warrants from each of the series of New GM Warrants shall be distributed to Units outstanding on account of Resolved Allowed General Unsecured Claims and 3,098,004 shares of New GM Common Stock and 2,816,364 warrants from each of the series of New GM Warrants will be distributed in respect of Units outstanding on account of initial Allowed General Unsecured Claims.